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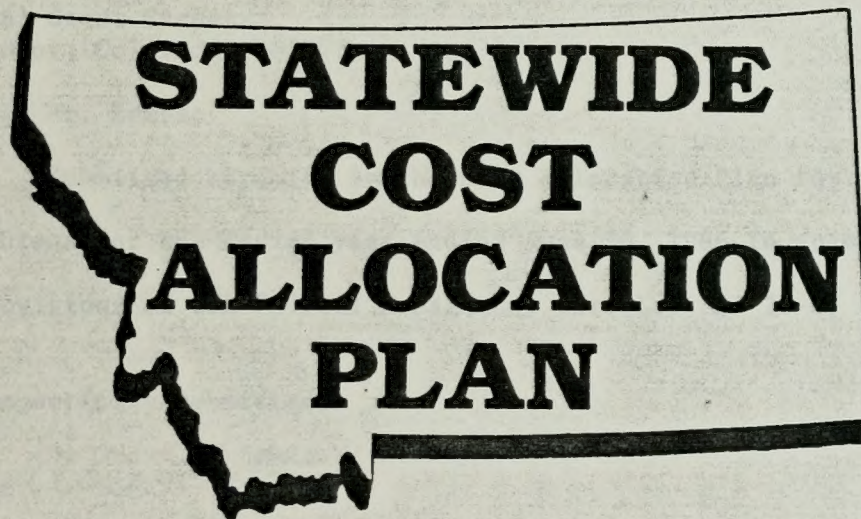
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# MONTANA

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**Fiscal Year  
Ending June 30, 1986**





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DEPARTMENT OF ADMINISTRATION  
DIRECTOR'S OFFICE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

July 18, 1985

Mr. Henry J. Bomba, Director  
Division of Cost Allocation/RASC  
Department of Health and Human Services  
Room 1019 FOB  
1961 Stout Street  
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1986 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Ellen Feaver".

Ellen Feaver, Director  
Department of Administration

EF/mc

DEPARTMENT OF AGRICULTURE

UNITED STATES GOVERNMENT



OFFICE OF THE SECRETARY  
WASHINGTON, D. C.  
JAN 10 1917

Jan 10 1917

Mr. J. B. ...  
Washington, D. C.  
Dear Sir:

Very truly yours,

Respectfully,  
The Secretary

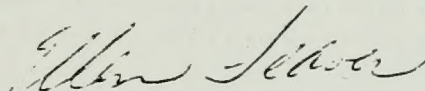
Enclosed  
Very truly yours,  
The Secretary

1715

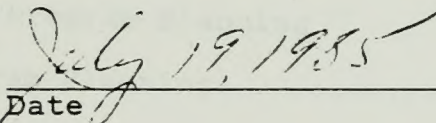


CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE  
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1986 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan with I have submitted.



Ellen Feaver, Director  
Department of Administration

  
Date

REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE  
FOR THE YEAR 1891

The following is a summary of the work done by the Commission during the year 1891. The Commission has been very busy in the past year, and has accomplished much of its work. It has been particularly busy in the matter of the survey of the public lands, and has completed the survey of a large portion of the same. It has also been busy in the matter of the disposal of the public lands, and has sold a large amount of the same. The Commission has also been busy in the matter of the management of the public lands, and has taken many steps to improve the same. The Commission has also been busy in the matter of the collection of the public lands, and has collected a large amount of the same. The Commission has also been busy in the matter of the disposal of the public lands, and has sold a large amount of the same. The Commission has also been busy in the matter of the management of the public lands, and has taken many steps to improve the same. The Commission has also been busy in the matter of the collection of the public lands, and has collected a large amount of the same.

Wm. H. Hunt, Commissioner  
General Land Office  
Washington, D. C.

Wm. H. Hunt, Commissioner  
General Land Office  
Washington, D. C.



# MONTANA STATEWIDE COST ALLOCATION PLAN

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24 Department of International Trade

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33 Department of International Investment

34 Department of International Finance

35 Department of International Law

36 Department of International Relations

37 Department of International Organizations

38 Department of International Cooperation



## DECEMBER 1, 1983







# DEPARTMENT OF ADMINISTRATION-ACCOUNTING DIVISION

## COST ALLOCATION

Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational	\$838,377	\$ 0	\$838,377
Equipment	890	890	0
Central Administration*	10,707	0	10,707
Total	<u>\$849,974</u>	<u>\$ 890</u>	<u>\$849,084</u>

The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all state agencies (including the University System and the Vo-Tech Centers) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the state's annual financial report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

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AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	TRANSACTIONS	AMOUNT	ACTUAL FY82	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	5,165	\$ 1,578	\$ 1,623	\$ (45)	\$ 1,533
Legislative Fiscal Analyst	861	263	243	20	283
Legislative Council	4,229	1,292	1,460	(168)	1,124
Senate	261	80	81	(1)	79
House	284	87	162	(75)	12
Environmental Quality Council	725	222	162	60	282
Consumer Council	701	214	162	52	266
JUDICIAL BRANCH, Judiciary	9,189	2,808	2,353	455	3,263
ELECTED OFFICIALS					
Governor's Office	6,002	1,834	1,866	(32)	1,802
Secretary of State	3,239	990	1,136	(146)	844
Commissioner of Political Practices	368	113	81	32	145
State Auditor	12,444	3,802	3,570	232	4,034
Superintendent of Public Instruction	65,279	19,946	21,501	(1,555)	18,391
Billings Vo-Tech	6,437	1,967	2,353	(386)	1,581
Butte Vo-Tech	3,786	1,157	893	264	1,421
Great Falls Vo-Tech	7,641	2,335	1,866	469	2,804
Helena Vo-Tech	8,822	2,696	2,028	668	3,364
Missoula Vo-Tech	13,706	4,188	3,895	293	4,481
JUSTICE, Department of					
Crime Control Commission	2,926	894	2,921	(2,027)	(1,133)
Highway Traffic Safety	1,808	553	162	391	944
Department of Justice	36,428	11,131	11,684	(553)	10,578
PUBLIC SERVICE REGULATION, Department of	3,606	1,102	893	209	1,311
EDUCATION					
Board of Public Education	717	219	81	138	357





Commissioner of Higher Education	4,399	1,344	1,460	(116)	1,228
University of Montana	422,316	129,040	113,754	15,286	144,326
Montana State University	378,377	115,615	108,156	7,459	123,074
Montana College of Mineral Science & Technology	38,810	11,859	9,331	2,528	14,387
Eastern Montana College	111,211	33,981	29,290	4,691	38,672
Northern Montana College	50,685	15,487	12,739	2,748	18,235
Western Montana College	16,971	5,186	5,517	(331)	4,855
Agricultural Experiment Station	38,926	11,894	11,765	129	12,023
Cooperative Extension Service	20,774	6,348	6,329	19	6,367
Forestry Conservation Experiment Station	2,324	710	487	223	933
School for the Deaf and Blind	8,399	2,566	1,704	862	3,428
Montana Arts Council	5,253	1,605	1,542	63	1,668
State Library	6,561	2,005	974	1,031	3,036
Advisory Council for Vocational Education	852	260	325	(65)	195
Historical Society	11,888	3,633	3,813	(180)	3,453
Board of Regents of Higher Education	362	111	81	30	141
Fire Services Training School	982	300	487	(187)	113
FISH, WILDLIFE, AND PARKS, Department of	163,544	49,972	55,254	(5,282)	44,690
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	72,932	22,285	25,071	(2,786)	19,499
HIGHWAYS, Department of	162,806	49,746	48,682	1,064	50,810
STATE LANDS, Department of	54,080	16,524	24,584	(8,060)	8,464
LIVESTOCK, Department of	24,042	7,346	7,302	44	7,390
NATURAL RESOURCES AND CONSERVATION, Department of	50,377	15,393	15,822	(429)	14,964
REVENUE, Department of	174,001	53,167	51,603	1,564	54,731
ADMINISTRATION, Department of	87,475	26,728	28,885	(2,157)	24,571
AGRICULTURE, Department of	30,063	9,186	6,572	2,614	11,800
INSTITUTIONS, Department of					
Central Office					
Boulder River School and Hospital	28,489	8,705	8,682	23	8,728
Center for the Aged	27,181	8,305	8,033	272	8,577
Eastmont Training Center	8,890	2,716	2,353	363	3,079
Mountain View School	5,830	1,782	1,460	322	2,104
Pine Hills School	4,795	1,465	1,298	167	1,632
Montana State Prison	8,432	2,577	2,515	62	2,639
Swan River Youth Forest Camp	60,852	18,594	16,309	2,285	20,879
Veterans Home	3,255	995	974	21	1,016
Montana State Hospital	5,637	1,723	2,110	(387)	1,336
Board of Pardons	60,897	18,607	20,203	(1,596)	17,011
Commerce, Department of	719	220	162	58	278
LABOR AND INDUSTRY, Department of	1	0	0	0	0
Labor Standards Division	75,893	23,217	17,931	5,286	28,503
Employment Security Division	5,211	1,592	3,570	(1,978)	(386)
Workers' Compensation Division	29,492	9,012	2,759	6,253	15,265
MILITARY AFFAIRS, Department of	23,059	7,046	6,816	230	7,276
Adjutant General	7,444	2,275	1,136	1,139	3,414
Disaster and Emergency Services	4,797	1,466	1,055	411	1,877
Board of Veterans Affairs	967	296	0	296	592
SOCIAL & REHABILITATION SERVICES, Department of	283,842	86,729	81,299	5,430	92,159
TOTAL	2,778,837	\$ 849,084	\$ 811,370	\$ 37,714	\$ 886,798





# DEPARTMENT OF ADMINISTRATION-FIRE AND CASUALTY INSURANCE

## COST ALLOCATION Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Premiums Paid			
Central Administration*	\$202,964	\$ 7,785	\$195,179
Total	<u>718</u>	<u>0</u>	<u>718</u>
	\$203,682	\$ 7,785	\$195,897

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties.

Allowable costs are allocated according to building insurable value. Nonallowable costs are insurance costs which could not be identified or costs assigned to a particular agency and thus are not allocable.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Total Premium Paid from General Fund  
Add FY 84 Received from Agencies  
Total Premium, FY 1984

\$126,468  
76,496  
\$202,964

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION INSURABLE VALUE	AMOUNT	ACTUAL FY 82	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 86
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 886,282	\$ 242	\$ 242	\$ 0	\$ 242
Legislative Fiscal Analyst	367,013	100	112	(12)	88
Legislative Council	1,061,922	290	326	(36)	254
JUDICIAL BRANCH, Judiciary	3,661,109	999	156	843	1,842
ELECTED OFFICIALS					
Governor's Office	2,152,218	587	587	0	587
Secretary of State	1,090,455	297	266	31	328
Commissioner Political Practices*	70,856	19	20	(1)	18
State Auditor	1,337,104	365	412	(47)	318
Superintendent of Public Instruction	1,996,151	545	684	(139)	406
JUSTICE, Department of	5,135,691	1,401	1,537	(136)	1,265
EDUCATION					
University of Montana	138,386,049	37,755	42,332	(4,577)	33,178
Montana State University	178,622,620	48,732	50,477	(1,745)	46,987
Montana College Mineral	28,973,179	7,904	8,512	(608)	7,296
Eastern Montana College	44,464,536	12,131	13,394	(1,263)	10,868
Northern Montana College	27,899,925	7,612	8,611	(999)	6,613
Western Montana College	21,528,816	5,873	6,616	(743)	5,130
Agricultural Experiment Station	6,360,505	1,735	1,629	106	1,841
School for the Deaf and Blind	10,387,112	2,834	1,680	1,154	3,988
Library Commission	2,693,232	735	0	735	1,470
Historical Society	6,118,729	1,669	1,597	72	1,741
FISH, WILDLIFE, AND PARKS, Department of	10,337,752	2,820	2,785	35	2,855
HEALTH & ENVIRONMENTAL SCIENCE, Department of	7,382,748	2,014	3,116	(1,102)	912



HIGHWAYS, Department of	39,815,933	10,863	11,558	(695)	10,168
STATE LANDS, Department of	4,676,967	1,276	49	1,227	2,503
LIVESTOCK, Department of	1,162,877	317	381	(64)	253
NATURAL RESOURCES AND CONSERVATION, Department of	1,723,052	470	1,627	(1,157)	(687)
REVENUE, Department of	11,610,756	3,168	3,073	95	3,263
ADMINISTRATION, Department of	11,204,723	3,057	3,054	3	3,060
AGRICULTURE, Department of	1,352,263	369	417	(48)	321
INSTITUTIONS, Department of					
Central Office	1,168,959	319	625	(306)	13
Boulder River School & Hospital	18,707,172	5,104	5,457	(353)	4,751
Center for the Aged	4,701,192	1,283	1,461	(178)	1,105
Eastmont Training Center	2,570,822	701	798	(97)	604
Mountain View School	3,088,384	843	1,077	(234)	609
Pine Hills School	9,406,550	2,566	2,915	(349)	2,217
Montana State Prison	21,296,292	5,810	6,458	(648)	5,162
Swan River Youth Forest Camp	1,438,898	393	333	60	453
Veterans' Home	4,330,552	1,181	1,346	(165)	1,016
Montana State Hospital	45,630,574	12,449	14,402	(1,953)	10,496
Montana Youth Treatment center	849,647	232	0	232	464
COMMERCE, Department of	2,783,746	759	665	94	853
LABOR AND INDUSTRY, Department of					
Labor Standards	470,256	128	0	128	256
Employment Security Division	8,051,563	2,197	2,332	(135)	2,062
Workers' Compensation	4,143,500	1,130	0	1,130	2,260
MILITARY AFFAIRS, Department of					
Adjutant General	13,921,582	3,798	3,974	(176)	3,622
SOCIAL & REHABILITATION SERVICES, Department of	3,025,550	825	832	(7)	818
TOTAL	\$718,045,814	\$195,897	\$207,925	\$ (12,028)	\$ 183,869





DEPARTMENT OF ADMINISTRATION-COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION  
Actual Fiscal Year 1984

Total Cost	Not Allowable	Allowable
Premiums Paid		
Total	\$ 0	\$1,440,850
	\$ 0	\$1,440,850

Comprehensive Liability Insurance Premiums are allocated according to premium amounts assigned each agency by the Insurance and Legal Division of the Department of Administration.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PREMIUM AMOUNT	ROLL FORWARD		FIXED PER AGREEMENT FY 86
		ACTUAL FY 82	ADJUSTMENT	
LEGISLATIVE BRANCH				
Legislative Auditor	\$ 1,541	\$ 225	\$ 1,316	\$ 2,857
Legislative Fiscal Analyst	360	13	347	707
Legislative Council	1,454	85	1,369	2,823
Environmental Quality Council	115	64	51	166
Consumer Counsel	202	9	193	395
JUDICIAL BRANCH, Judiciary	2,794	637	2,157	4,951
ELECTED OFFICIALS				
Governor's Office	3,152	77	3,057	6,227
Secretary of State	720	77	643	1,363
Commissioner Political Practices	101	17	84	185
State Auditor	1,210	77	1,133	2,343
Superintendent of Public Instruction	10,094	77	10,017	20,111
JUSTICE, Department of				
Department of Justice	45,446	38,022	7,424	52,870
PUBLIC SERVICE REGULATION, Department of	1,008	183	825	1,833
EDUCATION				
Board of Public Education	187	13	174	361
Commissioner of Higher Education	1,786	106	1,680	3,466
University of Montana	69,408	19,750	49,658	119,066
Montana State University	61,416	26,652	34,764	96,180
Montana College of Mineral Science & Technology	6,206	4,834	1,372	7,578
Eastern Montana College	26,957	5,012	21,945	48,902
Northern Montana College	4,982	2,251	2,731	7,713
Western Montana College	2,390	1,274	1,116	3,506
Agricultural Experiment Station	7,445	5,471	1,974	9,419
Cooperative Extension Service	3,586	4,842	(1,256)	2,330
School for the Deaf and Blind	2,218	1,508	710	2,928
Montana Arts Council	158	26	132	290
State Library	763	340	423	1,186
Advisory Council for Vocational Education	58	26	32	90
Historical Society	1,037	459	578	1,615
FISH, WILDLIFE, AND PARKS, Department of	85,349	29,755	55,594	140,943
HEALTH & ENVIRONMENTAL SCIENCE, Department of	26,280	14,284	11,996	38,276
HIGHWAYS, Department of	464,328	531,065	(66,737)	397,591
STATE LANDS, Department of	7,157	19,631	(12,474)	(5,317)
LIVESTOCK, Department of	11,174	93	11,081	22,255
NATURAL RESOURCES AND CONSERVATION, Department of	52,891	118,926	(66,035)	(13,144)
REVENUE, Department of	17,280	13,485	3,795	21,075
ADMINISTRATION, Department of	22,565	4,604	17,961	40,526
AGRICULTURE, Department of	3,528	2,591	937	4,465





INSTITUTIONS, Department of				
Central Office	6,653	3,925	2,728	9,381
Boulder River School & Hospital	22,493	38,332	(15,839)	6,654
Center for the Aged	3,470	8,418	(4,948)	(1,478)
Eastmont Training Center	2,578	2,187	391	2,969
Mountain View School	1,872	3,040	(1,168)	704
Pine Hills School	8,798	3,040	5,758	14,556
Montana State Prison	50,256	3,385	46,871	97,127
Swan River Youth Forest Camp	778	1,232	(454)	324
Veterans' Home	1,757	3,292	(1,535)	222
Montana State Hospital	46,484	87,963	(41,479)	5,005
COMMERCE, Department of	23,717	2,925	20,792	44,509
LABOR AND INDUSTRY, Department of				
Labor Standards	19,094	0	19,094	38,188
Employment Security Division	0	4,128	(4,128)	(4,128)
Workers' Compensation Division	11,261	826	10,435	21,696
MILITARY AFFAIRS, Department of				
Adjutant General	233,928	1,444	232,484	466,412
SOCIAL & REHABILITATION SERVICES, Department of	60,365	5,360	55,005	115,370
TOTAL	\$1,440,850	\$1,016,058	\$ 424,792	\$1,865,642



# DEPARTMENT OF ADMINISTRATION - CONSULTING SERVICES BUREAU

## COST ALLOCATION

Actual Fiscal Year 1984

Total Cost	Not Allowable	Allowable
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
0	0	0

Operational  
Equipment  
Total

The Consulting Services Bureau provides for the development and maintenance of: efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies. Beginning with fiscal year 1983, all projects performed by the bureau are charged to the specific agency receiving the service. Distribution of costs to all agencies is no longer necessary.

In past years, costs were allocated on the basis of the number of accounting transactions per agency.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	TRANSACTIONS	AMOUNT	ACTUAL FY 82	ADJUSTMENT	
LEGISLATIVE BRANCH	0	\$ 0	\$ 372	\$ (372)	\$ (372)
Legislative Auditor	0	0	66	(66)	(66)
Legislative Fiscal Analyst	0	0	350	(350)	(350)
Legislative Council	0	0	26	(26)	(26)
Senate	0	0	31	(31)	(31)
House	0	0	47	(47)	(47)
Environmental Quality Council	0	0	44	(44)	(44)
Consumer Counsel	0	0	543	(543)	(543)
JUDICIAL BRANCH, Judiciary	0	0	430	(430)	(430)
ELECTED OFFICIALS	0	0	262	(262)	(262)
Governor's Office	0	0	26	(26)	(26)
Secretary of State	0	0	839	(839)	(839)
Commissioner of Political Practices	0	0	5,023	(5,023)	(5,023)
State Auditor	0	0	216	(216)	(216)
Superintendent of Public Instruction	0	0	547	(547)	(547)
Billings Vo-Tech	0	0	429	(429)	(429)
Butte Vo-Tech	0	0	476	(476)	(476)
Great Falls Vo-Tech	0	0	908	(908)	(908)
Helena Vo-Tech	0	0	679	(679)	(679)
Missoula Vo-Tech	0	0	40	(40)	(40)
JUSTICE, Department of	0	0	2,729	(2,729)	(2,729)
Crime Control Commission	0	0	215	(215)	(215)
Highway Traffic Safety	0	0	12	(12)	(12)
Department of Justice	0	0	337	(337)	(337)
PUBLIC SERVICE REGULATION, Department of	0	0	26,553	(26,553)	(26,553)
EDUCATION	0	0	25,257	(25,257)	(25,257)
Board of Public Education	0	0	2,184	(2,184)	(2,184)
Commissioner of Higher Education	0	0	6,840	(6,840)	(6,840)
University of Montana	0	0	2,971	(2,971)	(2,971)
Montana State University	0	0	1,290	(1,290)	(1,290)
Montana College Mineral	0	0			
Eastern Montana College	0	0			
Northern Montana College	0	0			
Western Montana College	0	0			





Agricultural Experiment Station	0	2,753	(2,753)	(2,753)
Cooperative Extension Service	0	1,472	(1,472)	(1,472)
Forestry Conservation Experimental Station	0	107	(107)	(107)
School for the Deaf and Blind	0	405	(405)	(405)
Montana Arts Council	0	351	(351)	(351)
State Library	0	220	(220)	(220)
Advisory Council for Vocational Education	0	80	(80)	(80)
Historical Society	0	896	896	896
Board of Regents of Higher Education	0	22	(22)	(22)
Fire Services	0	116	(116)	(116)
FISH, WILDLIFE, AND PARKS, Department of	0	12,906	(12,906)	(12,906)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	0	5,856	(5,856)	(5,856)
HIGHWAYS, Department of	0	11,358	(11,358)	(11,358)
STATE LANDS, Department of	0	5,736	(5,736)	(5,736)
LIVESTOCK, Department of	0	1,712	(1,712)	(1,712)
NATURAL RESOURCES AND CONSERVATION, Department of	0	3,698	(3,698)	(3,698)
REVENUE, Department of	0	12,054	(12,054)	(12,054)
ADMINISTRATION, Department of	0	6,740	(6,740)	(6,740)
AGRICULTURE, Department of	0	1,541	(1,541)	(1,541)
INSTITUTIONS, Department of	0			
Central Office	0	2,034	(2,034)	(2,034)
Boulder River School & Hospital	0	1,879	(1,879)	(1,879)
Center for the Aged	0	547	(547)	(547)
Eastmont Training Center	0	340	(340)	(340)
Mountain View School	0	292	(292)	(292)
Pine Hills School	0	579	(579)	(579)
Montana State Prison	0	3,799	(3,799)	(3,799)
Swan River Youth Forest Camp	0	219	(219)	(219)
Veterans' Home	0	497	(497)	(497)
Montana State Hospital	0	4,718	(4,718)	(4,718)
Board of Pardons	0	41	(41)	(41)
COMMERCE, Department of	0	4,182	(4,182)	(4,182)
LABOR AND INDUSTRY, Department of	0			
Labor Standards Division	0	838	(838)	(838)
Employment Security Division	0	635	(635)	(635)
Workers' Compensation Division	0	1,589	(1,589)	(1,589)
MILITARY AFFAIRS, Department of	0			
Adjutant General	0	260	(260)	(260)
Disaster and Emergency Services	0	242	(242)	(242)
SOCIAL & REHABILITATION SERVICES, Department of	0	18,975	(18,975)	(18,975)
TOTAL	0	\$189,431	\$(189,431)	\$(189,431)





# DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

## COST ALLOCATION

Actual Fiscal Year 1984

Total Cost	Not Allowable	Allowable
Operational Equipment		
Benefits and Claims	\$ 196,805	\$ 961,154
Central Administration*	16,122	0
	12,750,732	0
Total	<u>2,577</u>	<u>12,395</u>
	\$12,966,236	\$ 973,549

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide State government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because State employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all State agencies.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Cost are allocated on the basis of full time equivalent (FTE) employees.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD ADJUSTMENT	Fixed PER AGREEMENT FY 86
	F.T.E.	AMOUNT		
LEGISLATIVE BRANCH				
Legislative Auditor	65.00	\$ 4,495	\$ 4,642	\$ 4,348
Legislative Fiscal Analyst	15.00	1,037	1,200	874
Legislative Council	45.57	3,151	4,122	2,180
Senate	1.00	69	400	(262)
House	1.00	69	800	(662)
Environmental Quality Council	6.25	432	380	484
Consumer Counsel	4.25	294	340	248
JUDICIAL BRANCH, Judiciary	85.00	5,878	6,523	5,233
ELECTED OFFICIALS				
Governor's Office	58.02	4,013	4,892	3,134
Secretary of State	30.00	2,075	2,655	1,495
Commissioner of Political Practices	5.00	346	400	292
State Auditor	59.00	4,080	4,642	3,518
Superintendent of Public Instruction	136.10	9,412	12,353	6,471
JUSTICE, Department of				
Crime Control Commission	13.00	899	1,541	257
Highway Traffic Safety	8.50	588	680	496
Department of Justice	525.10	36,314	41,204	31,424
PUBLIC SERVICE REGULATION, Department of	46.84	3,239	3,601	2,877
EDUCATION				
Board of Public Education	2.00	138	124	152
Commissioner of Higher Education	29.14	2,015	2,521	1,509
University of Montana	935.51	64,697	33,001	96,393
Montana State University	1235.67	85,455	45,399	125,511
Eastern Montana College	296.18	20,483	6,493	34,473
Northern Montana College	343.03	23,723	12,616	34,830
Western Montana College	107.11	13,915	7,129	20,701
		7,408	3,309	11,507



Agricultural Experiment Station	298.29	20,629	7,887	12,742	33,371
Cooperative Extension Service	132.86	9,188	6,913	2,275	11,463
Forestry Conservation Experimental Station	22.20	1,535	6,614	921.	2,456
School for the Deaf and Blind	85.36	5,903	7,573	(1,670)	4,233
Montana Arts Council	4.00	277	320	(43)	234
State Library	25.50	1,764	2,041	(277)	1,487
Advisory Council for Vocational Education	2.00	138	160	(22)	116
Historical Society	48.57	3,359	3,693	(334)	3,025
Fire Services Training School	6.00	415	520	(105)	310
FISH, WILDLIFE, AND PARKS, Department of	511.29	35,359	38,490	(3,131)	32,228
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	229.15	15,847	22,181	(6,334)	9,513
HIGHWAYS, Department of	1,930.36	133,498	156,592	(23,094)	110,404
STATE LANDS, Department of	260.35	18,005	20,536	(2,531)	15,474
LIVESTOCK, Department of	122.61	8,479	10,414	(1,935)	6,544
NATURAL RESOURCES AND CONSERVATION, Department of	266.90	18,458	25,007	(6,549)	11,909
REVENUE, Department of	1,013.93	70,120	80,832	(10,712)	59,408
ADMINISTRATION, Department of	439.92	30,424	40,485	(10,061)	20,363
AGRICULTURE, Department of	97.77	6,762	7,443	(681)	6,081
INSTITUTIONS, Department of					
Central Office	173.12	11,973	14,588	(2,615)	9,358
Boulder River School & Hospital	449.85	31,110	38,927	(7,817)	23,293
Center for the Aged	102.93	7,118	8,398	(1,280)	5,838
Eastmont Training Center	95.02	6,571	7,403	(832)	5,739
Mountain View School	65.55	4,533	5,473	(940)	3,593
Pine Hills School	117.42	8,121	10,174	(2,053)	6,068
Montana State Prison	332.45	22,991	22,312	679	23,670
Swan River Youth Forest Camp	26.33	1,821	2,187	(366)	1,455
Veterans' Home	65.68	4,542	4,888	(346)	4,196
Montana State Hospital	755.60	52,255	60,762	(8,507)	43,748
Board of Pardons	4.00	277	280	(3)	274
COMMERCE, Department of	233.63	16,157	13,786	2,371	18,528
LABOR AND INDUSTRY, Department of					
Labor Standards Division	45.25	3,130	5,560	(2,430)	700
Employment Security Division	567.65	39,257	47,423	(8,166)	31,091
Workers' Compensation Division	167.50	11,584	14,379	(2,795)	8,789
MILITARY AFFAIRS, Department of					
Adjutant General	40.50	2,801	2,825	(24)	2,777
Disaster and Emergency Services	21.75	1,504	1,441	63	1,567
Board of Veteran's Affairs	18.50	1,280	0	1,280	2,560
SOCIAL & REHABILITATION SERVICES, Department of	1,043.12	72,139	87,553	(15,414)	56,725
TOTAL	14,077.38	\$ 973,549	\$981,027	\$ (7,478)	\$ 966,071





DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION

Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational			
Equipment	\$ 529,016	\$ 0	\$529,016
Central Administration*	413	413	0
Total	<u>6,755</u>	<u>0</u>	<u>6,755</u>
	\$ 536,184	\$ 413	\$535,771

The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all State agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	REQUISITIONS	AMOUNT	ACTUAL FY 82	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	5	\$ 579	\$ 1,014	\$ (435)	\$ 144
Legislative Fiscal Analyst	5	579	702	(123)	456
Legislative Council	4	464	1,248	(784)	(320)
Senate	0	0	156	(156)	(156)
House	0	0	312	(312)	(312)
Environmental Quality Council	0	0	78	(78)	(78)
Consumer Counsel	0	0	78	154	386
JUDICIAL BRANCH, Judiciary	2	232	858	417	1,692
ELECTED OFFICIALS	11	1,275			
Governor's Office					
Secretary of State	11	1,275	1,872	(597)	678
Commissioner of Political Practices	4	464	468	(4)	460
State Auditor	0	0	312	(312)	(312)
Superintendent of Public Instruction	3	348	1,794	(1,446)	(1,098)
JUSTICE, Department of	49	5,679	4,055	1,624	7,303
Crime Control Commission					
Department of Justice	2	232	468	(236)	(4)
PUBLIC SERVICE REGULATION, Department of	137	15,877	21,056	(5,179)	10,698
EDUCATION	23	2,666	1,404	1,262	3,928
Board of Public Education	0	0	78	(78)	(78)
Commissioner of Higher Education	2	232	936	(704)	(472)
University of Montana	489	56,672	43,204	13,468	70,140
Montana State University	818	94,800	85,082	9,718	104,518
Montana College of Mineral Science and Technology	284	32,914	18,794	14,120	47,034
Eastern Montana College	139	16,109	14,115	1,994	18,103
Northern Montana College	262	30,364	20,042	10,322	40,686
Western Montana College	64	7,417	1,794	5,623	13,040
Agricultural Experiment Station	176	20,397	21,992	(1,595)	18,802
Cooperative Extension Service	39	4,520	3,899	621	5,141
School for the Deaf and Blind	50	5,795	4,289	1,506	7,301
Montana Arts Council	0	0	546	(546)	(546)
State Library	4	464	702	(238)	226
Advisory Council for Vocational Education	4	232	78	154	386
Historical Society	2	1,854	3,119	(1,265)	589
Fire Services Training School	16	464	780	(316)	148





FISH, WILDLIFE, AND PARKS, Department of	206	23,874	24,487	(613)	23,261
HEALTH & ENVIRONMENTAL SCIENCE, Department of	79	9,156	9,280	(124)	9,032
HIGHWAYS, Department of	191	22,136	47,337	(25,201)	(3,065)
STATE LANDS, Department of	117	13,560	14,271	(711)	12,849
LIVESTOCK, Department of	11	1,275	3,977	(2,702)	(1,427)
NATURAL RESOURCES AND CONSERVATION, Department of	67	7,765	9,124	(1,359)	6,406
REVENUE, Department of	144	16,687	16,767	(80)	16,607
ADMINISTRATION, Department of	252	29,202	25,111	4,091	33,293
AGRICULTURE, Department of	45	5,214	2,885	2,329	7,543
INSTITUTIONS, Department of					
Central Office	14	1,622	2,885	(1,263)	359
Boulder River School & Hospital	92	10,661	10,138	523	11,184
Center for the Aged	45	5,215	4,679	536	5,751
Eastmont Training Center	35	4,056	3,587	469	4,523
Mountain View School	26	3,013	4,289	(1,276)	1,737
Pine Hills School	31	3,592	5,069	(1,477)	2,115
Montana State Prison	237	27,467	14,349	13,118	40,585
Swan River Youth Forest Camp	25	2,897	2,574	323	3,220
Veterans' Home	66	7,649	4,523	3,126	10,775
Montana State Hospital	52	6,027	16,611	(10,584)	(4,557)
COMMERCE, Department of	69	7,997	5,147	2,850	10,847
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	624	(624)	(624)
Employment Security Division	35	4,056	7,798	(3,742)	314
Workers' Compensation Division	29	3,361	2,418	943	4,304
MILITARY AFFAIRS, Department of					
Adjutant General	59	6,838	3,587	3,251	10,089
Disaster and Emergency Services	12	1,391	1,404	(13)	1,378
SOCIAL & REHABILITATION SERVICES, Department of	79	9,156	9,280	(124)	9,032
TOTAL	4,623	\$535,771	\$507,526	\$ 28,245	\$564,016



## DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

## COST ALLOCATION

Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational	\$ 408,998	\$ 0	\$408,998
Equipment	2,268	2,268	0
Central Administration*	5,247	0	5,247
Total	\$ 416,513	\$ 2,268	\$414,245

The Treasury Bureau has responsibility for the custody and accountability of all moneys and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on all the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to federal projects must be accounted for in the State Treasury.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1984.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	WARRANTS	AMOUNT	ACTUAL FY 82	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	2,136	\$ 674	\$ 438	\$ 236	\$ 910
Legislative Fiscal Analyst	627	198	142	56	254
Legislative Council	2,251	710	622	88	798
Senate	296	93	98	(5)	88
House	525	166	158	8	174
Environmental Quality Council	410	129	82	47	176
Consumer Counsel	376	119	82	37	156
JUDICIAL BRANCH, Judiciary	4,871	1,537	1,090	447	1,984
ELECTED OFFICIALS					
Governor's Office	2,791	880	760	120	1,000
Secretary of State	2,126	671	578	93	764
Commissioner of Political Practices	138	44	36	8	52
State Auditor	4,088	1,290	1,146	144	1,434
Superintendent of Public Instruction	10,629	3,353	2,854	499	3,852
Billings Vo-Tech	1,930	609	558	51	660
Butte Vo-Tech	2,231	704	446	258	962
Great Falls Vo-Tech	2,474	780	560	220	1,000
Helena Vo-Tech	4,623	1,458	932	526	1,984
Missoula Vo-Tech	3,068	968	750	218	1,186
JUSTICE, Department of					
Crime Control Commission	787	248	242	6	254
Highway Traffic Safety	476	150	0	150	300
Department of Justice	25,019	7,892	6,062	1,830	9,722
PUBLIC SERVICE REGULATION, Department of	2,293	723	528	195	918
EDUCATION					
Board of Public Education	213	67	180	(113)	(46)
Commissioner of Higher Education	1,574	497	410	87	584
University of Montana	14,854	4,686	6,380	(1,694)	2,992
Montana State University	50,928	16,066	14,298	1,768	17,834
Montana College of Mineral Science & Technology	17,104	5,396	3,502	1,894	7,290
Eastern Montana College	35,904	11,326	7,806	3,520	14,846
Northern Montana College	13,834	4,364	2,902	1,462	5,826
Western Montana College	10,067	3,176	2,446	730	3,906





School for the Deaf and Blind	4,811	1,518	1,076	442	1,960
Montana Arts Council	970	306	198	108	414
State Library	1,992	628	468	160	788
Advisory Council for Vocational Education	264	83	64	19	102
Historical Society	2,994	944	786	158	1,102
Board of Regents of Higher Education	93	29	20	9	38
Fire Service Training School	502	158	0	158	316
FISH, WILDLIFE, AND PARKS, Department of	81,577	25,734	16,262	9,472	35,206
HEALTH & ENVIRONMENTAL SCIENCE, Department of	15,186	4,791	4,208	583	5,374
HIGHWAYS, Department of	82,306	25,964	19,850	6,114	32,078
STATE LANDS, Department of	14,425	4,551	3,108	1,443	5,994
LIVESTOCK, Department of	6,057	1,911	1,566	345	2,256
NATURAL RESOURCES AND CONSERVATION, Department of	11,322	3,572	3,736	(164)	3,408
REVENUE, Department of	236,853	74,717	63,536	11,181	85,898
ADMINISTRATION, Department of	195,422	61,648	47,230	14,418	76,066
AGRICULTURE, Department of	7,317	2,308	1,266	1,042	3,350
INSTITUTIONS, Department of					
Central Office	10,581	3,338	2,708	630	3,968
Boulder River School & Hospital	14,711	4,641	3,812	829	5,470
Center for the Aged	4,659	1,470	1,096	374	1,844
Eastmont Training Center	3,612	1,139	848	291	1,430
Mountain View School	3,119	984	686	298	1,282
Pine Hills School	4,322	1,363	1,100	263	1,626
Montana State Prison	12,912	4,073	2,432	1,641	5,714
Swan River Youth Forest Camp	1,384	437	336	101	538
Veterans' Home	2,692	849	554	295	1,144
Montana State Hospital	25,174	7,941	6,222	1,719	9,660
Board of Pardons	155	49	26	23	72
COMMERCE, Department of	29,348	9,258	5,934	3,324	12,582
LABOR AND INDUSTRY, Department of					
Labor Standards Division	990	312	992	(680)	(368)
Employment Security Division	21,836	6,888	4,244	2,644	9,532
Workers' Compensation Division	50,395	15,898	11,352	4,546	20,444
MILITARY AFFAIRS, Department of					
Adjutant General	3,894	1,228	802	426	1,654
Disaster and Emergency Services	1,585	500	400	100	600
Board of Veterans' Affairs	765	241	0	241	482
SOCIAL & REHABILITATION SERVICES, Department of	240,285	75,800	48,870	26,930	102,730
TOTAL	1,313,153	\$414,245	\$311,876	\$102,369	\$516,614



# STATE AUDITOR - OFFICE OF THE STATE AUDITOR

## COST ALLOCATION-CENTRAL PAYROLL Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational	\$ 553,324	\$ 0	\$553,324
Payroll Service Fee	233,327	233,327	0
Equipment	3,890	3,890	0
Audit Adjustment	(117,506)	0	(117,506)
Central Administration*	77,361	0	77,361
Total	\$ 750,396	\$ 237,217	\$513,179

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. The Central Payroll System is also operated by the Office of the State Auditor.

Non-general funded agencies are directly billed for Central Payroll costs and are thus included in Section 2.

\*The Central Administration Program provides the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

## MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PAYROLL WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 82	ADJUSTMENT	FIXED PER AGREEMENT FY 86
LEGISLATIVE BRANCH					
Legislative Auditor	1,513	\$ 2,890	\$ 783	\$ 2,107	\$ 4,997
Legislative Fiscal Analyst	396	756	252	504	1,260
Senate	1,423	2,718	1,110	1,608	4,326
House	115	220	173	47	267
Environmental Quality Council	185	353	282	71	424
Consumer Counsel	173	330	146	184	514
JUDICIAL BRANCH, Judiciary	135	258	145	113	371
ELECTED OFFICIALS	2,123	4,055	1,947	2,108	6,163
Governor's Office	1,374	2,624	1,358	1,266	3,890
Secretary of State	758	1,448	1,032	416	1,864
Commissioner of Campaign Finances	125	239	65	174	413
State Auditor	1,480	2,827	2,047	780	3,607
Superintendent of Public Instruction	3,253	6,213	5,096	1,117	7,330
JUSTICE, Department of					
Crime Control Commission	331	632	432	200	832
Highway Traffic Safety	222	424	0	424	848
Department of Justice	13,735	26,234	10,823	15,411	41,645
PUBLIC SERVICE REGULATION, Department of	1,108	2,116	941	1,175	3,291
EDUCATION					
Board of Public Education	47	90	321	(231)	(141)
Commissioner of Higher Education	776	1,482	733	749	2,231
School for the Deaf and Blind	2,777	5,304	1,922	3,382	8,686
Montana Arts Council	103	197	354	(157)	40
State Library	691	1,320	836	484	1,804
Advisory Council for Vocational Education	52	99	115	(16)	83
Historical Society	1,287	2,458	1,404	1,054	3,512





Fire Services	132	252	0	252	504
FISH, WILDLIFE, AND PARKS, Department of	13,227	25,264	29,032	(3,768)	21,496
HEALTH & ENVIRONMENTAL SCIENCE, Department of	5,745	10,973	7,514	3,459	14,432
HIGHWAYS, Department of	46,737	89,269	35,439	53,830	143,099
STATE LANDS, Department of	6,979	13,330	5,550	7,780	21,110
LIVESTOCK, Department of	3,207	6,125	2,794	3,331	9,456
NATURAL RESOURCES AND CONSERVATION, Department of	6,229	11,897	6,669	5,228	17,125
REVENUE, Department of	25,855	49,383	113,430	(64,047)	(14,664)
ADMINISTRATION, Department of	11,148	21,293	84,319	(63,026)	(41,733)
AGRICULTURE, Department of	2,296	4,385	2,261	2,124	6,509
INSTITUTIONS, Department of					
Central Office	4,316	8,244	4,835	3,409	11,653
Boulder River School & Hospital	11,327	21,635	6,805	14,830	36,465
Center for the Aged	3,548	6,777	1,957	4,820	11,597
Eastmont Training Center	2,703	5,163	1,515	3,648	8,811
Mountain View School	1,763	3,367	1,224	2,143	5,510
Pine Hills School	3,052	5,829	1,965	3,864	9,693
Montana State Prison	8,277	15,809	4,342	11,467	27,276
Swan River Youth Forest Camp	742	1,417	600	817	2,234
Veterans' Home	1,945	3,715	991	2,724	6,439
Montana State Hospital	21,569	41,196	11,108	30,088	71,284
Board of Pardons	104	199	46	153	352
COMMERCE, Department of	5,536	10,574	10,594	(20)	10,554
LABOR AND INDUSTRY, Department of					
Labor Standards Division	990	1,891	1,769	122	2,013
Employment Security Division	13,756	26,274	7,576	18,698	44,972
Workers' Compensation Division	4,249	8,116	20,267	(12,151)	(4,035)
MILITARY AFFAIRS, Department of					
Adjutant General	1,013	1,935	1,433	502	2,437
Disaster and Emergency Services	528	1,008	713	295	1,303
Board of Veterans' Affairs	465	888	0	888	1,776
SOCIAL & REHABILITATION SERVICES, Department of	27,059	51,684	87,244	(35,560)	16,124
TOTAL	268,679	\$513,179	\$484,309	\$ 28,870	\$ 542,049



# STATE AUDITOR - OFFICE OF THE STATE AUDITOR

## COST ALLOCATION-GENERAL Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational	\$346,413	\$0	\$346,413
Equipment	0	0	0
Central Administration*	33,908	0	33,908
Total	\$380,321	\$0	\$380,321

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. General warrants include all-purpose, emergency, and welfare warrants.

Costs are allocated on the basis of the number of general warrants issued for each agency.

\*The Central Administration Program provides for the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

## MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION GENERAL WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 82	ADJUSTMENT	FIXED PER AGREEMENT FY 86
LEGISLATIVE BRANCH					
Legislative Auditor	623	\$ 227	\$ 403	\$ (176)	\$ 51
Legislative Fiscal Analyst	231	84	130	(46)	38
Legislative Council	828	301	572	(271)	30
Senate	181	66	89	(23)	43
House	340	124	145	(21)	103
Environmental Quality Council	237	86	75	11	97
Consumer Counsel	241	88	75	13	101
JUDICIAL BRANCH, Judiciary	2,748	1,001	1,003	(2)	999
ELECTED OFFICIALS					
Governor's Office	1,417	516	699	(183)	333
Secretary of State	1,368	498	532	(34)	464
Commissioner of Campaign Finances	13	5	33	(28)	(23)
State Auditor	2,608	950	1,054	(104)	846
Superintendent of Public Instruction	7,376	2,686	2,625	61	2,747
Billings Vo-Tech	1,930	703	1,509	(806)	(103)
Butte Vo-Tech	2,231	812	1,206	(394)	418
Great Falls Vo-Tech	2,474	901	1,515	(614)	287
Helena Vo-Tech	4,623	1,683	2,522	(839)	844
Missoula Vo-Tech	3,068	1,117	2,031	(914)	203
JUSTICE, Department of					
Crime Control Commission	456	166	222	(56)	110
Highway Traffic Safety	254	92	0	92	184
Department of Justice	11,284	4,109	5,575	(1,466)	2,643
PUBLIC SERVICE REGULATION, Department of	1,185	431	485	(54)	377
EDUCATION					
Board of Public Education	166	60	166	(106)	(46)
Commissioner of Higher Education	798	291	378	(87)	204
University of Montana	14,854	5,409	17,257	(11,848)	(6,439)





Montana State University	50,928	18,544	38,673	(20,129)	(1,585)
Montana College of Mineral Science & Technology	17,104	6,228	9,472	(3,244)	2,984
Eastern Montana College	35,904	13,074	21,116	(8,042)	5,032
Northern Montana College	13,834	5,037	7,852	(2,815)	2,222
Western Montana College	10,067	3,666	6,615	(2,949)	717
School for the Deaf and Blind	2,034	741	990	(249)	492
Montana Arts Council	867	316	183	133	449
State Library	1,301	474	430	44	518
Advisory Council for Vocational Education	212	77	59	18	95
Historical Society	1,707	622	723	(101)	521
Board of Regents of Higher Education	93	34	53	(19)	15
Fire Services	370	135	0	135	270
FISH, WILDLIFE, AND PARKS, Department of	68,350	24,888	14,955	9,933	34,821
HEALTH & ENVIRONMENTAL SCIENCE, Department of	9,441	3,438	3,871	(433)	3,005
HIGHWAYS, Department of	35,569	12,952	18,256	(5,304)	7,648
STATE LANDS, Department of	7,446	2,711	2,859	(148)	2,563
LIVESTOCK, Department of	2,850	1,038	1,440	(402)	636
NATURAL RESOURCES AND CONSERVATION, Department of	5,093	1,854	3,435	(1,581)	273
REVENUE, Department of	210,998	76,830	58,430	18,400	95,230
ADMINISTRATION, Department of	184,274	67,098	43,435	23,663	90,761
AGRICULTURE, Department of	5,021	1,828	1,164	664	2,492
INSTITUTIONS, Department of					
Central Office	6,265	2,281	2,490	(209)	2,072
Boulder River School & Hospital	3,384	1,232	3,506	(2,274)	(1,042)
Center for the Aged	1,111	405	1,008	(603)	(198)
Eastmont Training Center	909	331	781	(450)	(119)
Mountain View School	1,356	494	630	(136)	358
Pine Hills School	1,270	462	1,013	(551)	(89)
Montana State Prison	4,635	1,688	2,236	(548)	1,140
Swan River Youth Forest Camp	642	234	309	(75)	159
Veterans' Home	747	272	510	(238)	34
Montana State Hospital	3,605	1,313	5,722	(4,409)	(3,096)
Board of Pardons	51	19	24	(5)	14
COMMERCE, Department of	23,812	8,671	5,458	3,213	11,884
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	912	(912)	(912)
Employment Security Division	8,080	2,942	3,903	(961)	1,981
Workers' Compensation Division	46,146	16,803	10,440	6,363	23,166
MILITARY AFFAIRS, Department of					
Adjutant General	2,881	1,049	738	311	1,360
Disaster and Emergency Services	1,057	385	368	17	402
Board of Veteran's Affairs	300	109	0	109	218
SOCIAL & REHABILITATION SERVICES, Department of	213,226	77,640	44,941	32,699	110,339
TOTAL	1,044,474	\$380,321	\$359,301	\$ 21,020	\$401,341



# OFFICE OF BUDGET AND PROGRAM PLANNING - BUDGET AND PROGRAM PLANNING

## COST ALLOCATION Actual Fiscal Year 1984

Operational Equipment Total	Total Cost \$642,856	Not Allowable*	Allowable
	11,057	\$212,579*	\$430,277
	\$653,916	11,057	0
		\$223,636	\$430,277

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the State budget; the development and evaluation of alternative program plans for the provision of State government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also prepares and monitors estimates of revenues.

Allowable costs were determined using two calculations. The Office had eight budget analysts in Fiscal Year 1984. Each analyst approximated the percentage of time he spent on his assigned agencies throughout the year. Based on these percentages, each analyst's operational expenditures were allocated to their respective agencies (\$288,558). 40% of all remaining Budget Office operational expenditures were allocated to each agency using the same method as the previous calculation (\$141,719).

\*Non-allowable operational funds consist of agency indirect costs, and 60% of non-analyst related expenditures.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	PERCENTAGE	AMOUNT	ACTUAL FY 82	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	.27%	\$ 1,166	\$ 545	\$ 621	\$ 1,787
Environmental Quality Council	.00	0	650	(650)	(650)
Consumer Counsel	.00	0	1,650	(1,650)	(1,650)
JUDICIAL BRANCH, Judiciary	1.09	4,674	2,749	1,925	6,599
ELECTED OFFICIALS					
Governor's Office	.27	1,156	3,256	(2,100)	(944)
Secretary of State	.27	1,156	3,256	(2,100)	(944)
Commissioner of Campaign Finance	.67	2,891	650	2,241	5,132
State Auditor	.67	2,891	3,256	(365)	2,526
Superintendent of Public Instruction	2.09	9,008	5,540	3,468	12,476
Butte Vo-Tech	.49	2,120	852	1,268	3,388
Great Falls Vo-Tech	.49	2,120	852	1,268	3,388
Helena Vo-Tech	.49	2,120	852	1,268	3,388
Missoula Vo-Tech	.49	2,120	852	1,268	3,388
JUSTICE, Department of	.27	1,156	3,256	(2,100)	(944)
Crime Control Commission	.67	2,891	0	2,891	5,782
Highway Traffic Safety	3.50	15,034	9,770	5,264	20,298
Department of Justice	.57	2,470	0	2,470	4,940
PUBLIC SERVICE REGULATION, Department of					
EDUCATION					
Board of Public Education	.37	1,590	5,113	(3,523)	(1,933)
Commissioner of Higher Education	2.64	11,369	7,766	3,603	14,972
University of Montana	1.32	5,684	7,249	(1,565)	4,119
Montana State University	1.32	5,684	7,249	(1,565)	4,119





Montana College Mineral Science & Technology	1.59	6,821	5,178	1,643	8,464
Eastern Montana College	1.32	5,684	5,178	506	6,190
Northern Montana College	1.06	4,547	4,140	407	4,954
Western Montana College	1.06	4,547	3,107	1,440	5,987
Agricultural Extension Station	.66	2,843	3,107	(264)	2,579
Cooperative Extension Service	.79	3,412	2,588	824	4,236
Forestry Conservation Experimental Station	.13	569	1,035	(466)	103
School for the Deaf and Blind	1.60	6,888	5,963	925	7,813
Montana Arts Council	.86	3,709	3,834	(125)	3,584
State Library	1.60	6,887	5,540	1,347	8,234
Advisory Council for Vocational Education	.18	795	1,280	(485)	310
Historical Society	1.79	7,680	7,672	8	7,688
Fire Services	.37	1,590	0	1,590	3,180
FISH, WILDLIFE, AND PARKS, Department of	5.02	21,610	13,284	8,326	29,936
HEALTH & ENVIRONMENTAL SCIENCE, Department of	3.33	14,339	23,606	(9,267)	5,072
HIGHWAYS, Department of	3.09	13,299	13,023	276	13,575
STATE LANDS, Department of	1.29	5,557	2,658	2,899	8,456
LIVESTOCK, Department of	1.58	6,792	2,658	4,134	10,926
NATURAL RESOURCES AND CONSERVATION, Department of	.72	3,087	10,627	(7,540)	(4,453)
REVENUE, Department of	4.03	17,346	8,247	9,099	26,445
ADMINISTRATION, Department of	7.88	33,890	27,327	6,563	40,453
AGRICULTURE, Department of	2.15	9,260	7,970	1,290	10,550
INSTITUTIONS, Department of					
Central Office	6.92	29,760	17,841	11,919	41,679
Boulder River School & Hospital	2.29	9,845	2,623	7,222	17,067
Center for the Aged	.67	2,863	2,099	764	3,627
Eastmont Training Center	.67	2,862	2,623	239	3,101
Mountain View School	1.15	4,922	3,148	1,774	6,696
Pine Hills School	1.15	4,921	3,148	1,773	6,694
Montana State Prison	3.19	13,738	6,297	7,441	21,179
Swan River Youth Forest Camp	1.26	5,437	3,148	2,289	7,726
Veterans' Home	.67	2,863	2,099	764	3,627
Warm Springs State Hospital	3.67	15,797	4,196	11,601	27,398
Board of Pardons	.57	2,461	1,048	1,413	3,874
Montana Youth Treatment Center *	.69	2,976	0	2,976	5,952
COMMERCE, Department of	2.22	9,544	10,627	(1,083)	8,461
LABOR AND INDUSTRY, Department of					
Labor Standards Division	.22	957	5,081	(4,124)	(3,167)
Employment Security Division	.22	955	25,413	(24,458)	(23,503)
Workers' Compensation Division	.22	957	5,081	(4,124)	(3,167)
MILITARY AFFAIRS, Department of					
Adjutant General	2.04	8,764	6,598	2,166	10,930
Disaster and Emergency Services	1.77	7,596	7,147	449	8,045
Board of Veterans' Affairs	.54	2,338	0	2,338	4,676
SOCIAL & REHABILITATION SERVICES, Department of	9.33	40,149	29,598	10,551	50,700
TOTAL	100.00%	\$430,277	\$362,052	\$ 68,225	\$498,502



# INTERGOVERNMENTAL REVIEW OF FEDERAL PROGRAMS

## COST ALLOCATION

Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational			
Total	\$28,582	\$20,310	\$ 8,272
	<u>\$28,582</u>	<u>\$20,310</u>	<u>\$ 8,272</u>

The Intergovernmental Review of Federal Programs of the Office of the Lieutenant Governor is responsible for fulfilling the requirements of Presidential Executive Order No. 12372 entitled "Intergovernmental Review of Federal Programs" and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of Federal assistance requests originating in each agency.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	NO OF REVIEWS	COST DISTRIBUTION		ROLL FORWARD ACTUAL FY 82	ADJUSTMENT	FIXED PER AGREEMENT FY 86
		NO OF REVIEWS	AMOUNT			
ELECTED OFFICIALS	11	\$ 628	\$ 0	\$ 628	\$ 1,256	
Supt. of Public Instruction	0		0		(63)	(63)
JUSTICE, Department of	1		57	63	57	114
Crime Control	0		0	63	(63)	(63)
PUBLIC SERVICE REGULATION, Department of	1		57	0	57	114
EDUCATION	2		114	0	114	228
Board of Public Education	3		171	126	45	216
University of Montana	3		171	126	45	216
Montana State University	27		1,541	252	(81)	90
Eastern Montana College	30		1,712	566	975	2,516
Northern Montana College	6		342	944	768	2,480
State Library	6		342	378	(36)	306
Historical Society	8		456	1,132	(790)	(448)
FISH, WILDLIFE, AND PARKS, Department of	2		114	440	16	472
HEALTH & ENVIRONMENTAL SCIENCE, Department of	0		0	126	(12)	102
HIGHWAYS, Department of	0		0	63	(63)	(63)
STATE LANDS, Department of	0		0	63	(63)	(63)
NATURAL RESOURCES AND CONSERVATION, Department of	7		399	315	84	483
AGRICULTURE, Department of	8		456	315	141	597
INSTITUTIONS, Department of	0		0	126	(126)	(126)
Central Office	27		1,541	2,076	(535)	1,006
Montana State Hospital	145	\$ 8,272	\$ 7,867	\$ 405	\$ 8,677	
COMMERCE, Department of						
LABOR AND INDUSTRY, Department of						
Labor Standards Division						
Employment Security Division						
Workers' Compensation Division						
SOCIAL & REHABILITATION SERVICES, Department of						
TOTAL						





# COMMISSIONER OF HIGHER EDUCATION - RESEARCH PROGRAM

## COST ALLOCATION

Actual Fiscal Year 1984

Total Cost	Not Allowable	Allowable
Operational		
Equipment	\$45,458	\$703,020
Total	<u>1,931</u>	<u>0</u>
	\$47,389	\$703,020

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that \$184,744 of the Commissioner's Office costs benefit research activities and \$643,335 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with University research activity.

The cost distribution is based on each University unit's total operating costs. The research allocation is based on each unit's unrestricted and restricted fund expenditures.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST (MILLIONS)	COST DISTRIBUTION AMOUNT	ROLL FORWARD		FIXED PER AGREEMENT -FY 86
			ACTUAL FY 82	ADJUSTMENT	
University of Montana	\$ 67.6	\$203,704	\$192,182	\$ 11,522	\$215,226
Montana State University	93.7	282,353	224,389	57,964	340,317
Montana College of Mineral Science & Technology	15.4	46,406	34,685	11,721	58,127
Eastern Montana College	24.0	72,321	48,488	23,833	96,154
Northern Montana College	10.9	32,846	19,820	13,026	45,872
Western Montana College	6.0	18,080	13,449	4,631	22,711
Agricultural Experiment Station	9.7	29,230	28,668	562	29,792
Cooperative Extension Service	5.3	15,971	14,510	1,461	17,432
Forestry Experiment Station	.7	2,109	1,770	339	2,448
TOTAL	\$233.3	\$703,020	\$577,961	\$125,059	\$828,079

AGENCIES RECEIVING SERVICE	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	\$ 53,842	\$161,384	\$215,226
Montana State University	76,229	264,088	340,317
Montana College of Mineral Science & Technology	14,094	44,033	58,127
Eastern Montana College	8,339	87,815	96,154
Northern Montana College	0	45,872	45,872
Western Montana College	0	22,711	22,711
Agricultural Experiment Station	29,792	0	29,792
Cooperative Extension Service	0	17,432	17,432
Forestry Experiment Station	2,448	0	2,448
TOTAL	\$184,744	\$643,335	\$828,079



AGENCIES RECEIVING SERVICE	ACCOUNTING	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES	PERSONNEL DIVISION	PURCHASING DIVISION
LEGISLATIVE BRANCH						
Legislative Auditor	\$ 1,533	\$ 242	\$ 2,857	\$ (372)	\$ 4,348	\$ 144
Legislative Fiscal Analyst	283	88	707	(66)	874	456
Legislative Council	1,124	254	2,823	(350)	2,180	(320)
Senate	79	0	0	(26)	(262)	(156)
House	12	0	0	(31)	(662)	(312)
Environmental Quality Council	282	0	166	(47)	484	(78)
Consumer Counsel	266	0	395	(44)	248	386
JUDICIAL BRANCH, Judiciary	3,263	1,842	4,951	(543)	5,233	1,692
ELECTED OFFICIALS						
Governor's Office	1,802	587	6,227	(430)	3,134	678
Secretary of State	844	328	1,363	(262)	1,495	460
Commissioner of Pol. Prac.	145	18	185	(26)	292	(312)
State Auditor	4,034	318	2,343	(839)	3,518	(1,098)
Superintendent of Pub. Instr.	18,391	406	20,111	(5,023)	6,471	7,303
Billings Vo-Tech	1,581	0	0	(547)	0	0
Butte Vo-Tech	1,421	0	0	(216)	0	0
Great Falls Vo-Tech	2,804	0	0	(429)	0	0
Helena Vo-Tech	3,364	0	0	(476)	0	0
Missoula Vo-Tech	4,481	0	0	(908)	0	0
JUSTICE, Department of						
Crime Control Commission	(1,133)	0	0	(679)	257	(4)
Highway Traffic Safety	944	0	0	(40)	496	0
Department of Justice	10,578	1,265	52,870	(2,729)	31,424	10,698
PUBLIC SERVICE REGULATION	1,311	0	1,833	(215)	2,877	3,928
EDUCATION						
Board of Public Education	357	0	361	(12)	152	(78)
Commissioner of Higher Ed.	1,228	0	3,466	(337)	1,509	(472)
University of Montana	144,326	33,178	119,066	(26,553)	96,393	70,140
Montana State University	123,074	46,987	96,180	(25,257)	125,511	104,518
Montana Coll of Min Sc & Tech	14,387	7,296	7,578	(2,184)	34,473	47,034
Eastern Montana College	38,672	10,868	48,902	(6,840)	34,830	18,103
Northern Montana College	18,235	6,613	7,713	(2,971)	20,701	40,686
Western Montana College	4,855	5,130	3,506	(1,290)	11,507	13,040
Agricultural Experiment Stat.	12,023	1,841	9,419	(2,753)	33,371	18,802
Cooperative Extension Service	6,367	0	2,330	(1,472)	11,463	5,141
Forestry Cons. Exper. Stat.	933	0	0	(107)	2,456	0
School for the Deaf and Blind	3,428	3,988	2,928	(405)	4,233	7,301
Montana Arts Council	1,668	0	290	(351)	234	(546)
Montana State Library	3,036	1,470	1,186	(220)	1,487	226
Advisory Council for Voc. Ed.	195	0	90	(80)	116	386
Historical Society	3,453	1,741	1,615	(896)	3,025	589
Board of Regents Higher Ed.	141	0	0	(22)	0	0
Fire Services Training School	113	0	0	(116)	310	148
FISH, WILDLIFE, AND PARKS	44,690	2,855	140,943	(12,906)	32,228	23,261
HEALTH & ENVIRONMENTAL SCIENCE	19,499	912	38,276	(5,856)	9,513	9,032
HIGHWAYS, Department of	50,810	10,168	397,591	(11,358)	110,404	(3,065)
STATE LANDS, Department of	8,464	2,503	(5,317)	(5,736)	15,474	12,849
LIVESTOCK, Department of	7,390	253	22,255	(1,712)	6,544	(1,427)
NATURAL RESOURCES & CONS.	14,964	(687)	(13,144)	(3,698)	11,909	6,406
REVENUE, Department of	54,731	3,263	21,075	(12,054)	59,408	16,607
ADMINISTRATION, Department of	24,571	3,060	40,526	(6,740)	20,363	33,293
AGRICULTURE, Department of	11,800	321	4,465	(1,541)	6,081	7,543
INSTITUTIONS, Department of						
Central Office	8,728	13	9,381	(2,034)	9,358	359
Boulder River School & Hosp.	8,577	4,751	6,654	(1,879)	23,293	11,184
Center for the Aged	3,079	1,105	(1,478)	(547)	5,838	5,751
Eastmont Training Center	2,104	604	2,969	(340)	5,739	4,525
Mountain View School	1,632	609	704	(292)	3,593	1,737
Pine Hills School	2,639	2,217	14,556	(579)	6,068	2,115
Montana State Prison	20,879	5,162	97,127	(3,799)	23,670	40,585
Swan River Youth Forest Camp	1,016	453	324	(219)	1,455	3,220
Veterans' Home	1,336	1,016	222	(497)	4,196	10,775
Montana State Hospital**	17,011	10,496	5,005	(4,718)	43,748	(4,557)
Board of Pardons	278	0	0	(41)	274	0
Montana Youth Treat. Cntr.	0	464	0	0	0	0
COMMERCE, Department of*	28,503	853	44,509	(4,182)	18,528	10,847
LABOR AND INDUSTRY						
Labor Standards Division	(386)	256	38,188	(838)	700	(624)
Employment Security Division	15,265	2,062	(4,128)	(635)	31,091	314
Workers' Compensation Division	7,276	2,260	21,696	(1,589)	8,789	4,304
MILITARY AFFAIRS, Depart. of						
Adjutant General	3,414	3,622	466,412	(260)	2,777	10,089
Disaster and Emergency Serv.	1,877	0	0	(242)	1,567	1,378
Board of Veteran's Affairs	592	0	0	0	2,560	0
SOCIAL & REHABILITATION SERV.	92,159	818	115,370	(18,975)	56,725	9,032
TOTAL	\$886,798	\$183,869	\$1,865,642	\$ (189,431)	\$ 966,071	\$ 564,016

\*The 1981 Legislature authorized an executive branch reorganization which essentially combined the Departments of Business Regulation, Community Affairs & Professional and Occupational Licensing into the Department of Commerce.





FOR THE FISCAL YEAR ENDING JUNE 30, 1986

TREASURY DIVISION	STATE AUDITOR PAYROLL	STATE AUDITOR GENERAL	BUDGET & PROGRAM PLANNING	INTER- GOVERN- MENTAL	COMM HIGHER ED RESEARCH	TOTAL
\$ 910	\$ 4,945	\$ 51	\$ 1,787	\$ 0	\$ 0	\$ 16,445
254	1,248	38	0	0	0	3,882
798	4,278	30	0	0	0	10,817
88	263	43	0	0	0	29
174	418	103	0	0	0	(298)
176	508	97	(650)	0	0	938
156	367	101	(1,650)	0	0	225
1,984	6,091	999	6,599	0	0	32,111
1,000	3,844	333	(944)	0	0	16,231
764	1,838	464	(944)	0	0	6,350
52	409	(23)	5,132	0	0	5,872
1,434	3,557	846	2,526	0	0	16,639
3,852	7,220	2,747	12,476	1,256	0	75,210
660	0	(103)	3,388	0	0	4,979
962	0	418	3,388	0	0	5,973
1,000	0	287	3,388	0	0	7,050
1,984	0	844	3,388	0	0	9,104
1,186	0	203	3,388	0	0	8,350
254	822	110	(944)	(63)	0	(1,254)
300	840	184	5,782	0	0	8,506
9,722	41,177	2,643	20,298	114	0	178,060
918	3,253	377	4,940	(63)	0	19,159
(46)	(143)	(46)	(1,933)	114	0	(1,274)
584	2,205	204	14,972	0	0	23,359
2,992	0	(6,439)	4,119	(87)	53,842	490,977
17,834	0	(1,585)	4,119	(189)	76,229	564,469
7,290	0	2,984	8,464	0	14,094	141,416
14,846	0	5,032	6,190	(75)	8,339	178,867
5,826	0	2,222	4,954	228	0	104,207
3,906	0	717	5,987	0	0	47,358
0	0	0	2,579	0	29,792	105,074
0	0	0	4,236	0	0	28,065
0	0	0	103	0	2,448	5,833
1,960	8,592	492	7,813	0	0	40,330
414	36	449	3,584	0	0	5,778
788	1,780	518	8,234	216	0	18,721
102	81	95	310	0	0	1,295
1,102	3,468	521	7,688	90	0	22,396
38	0	15	0	0	0	172
316	500	270	3,180	0	0	4,721
35,206	21,046	34,821	29,936	2,516	0	354,596
5,374	14,236	3,005	5,072	2,480	0	101,543
32,078	141,507	7,648	13,575	306	0	749,664
5,994	20,872	2,563	8,456	(448)	0	65,674
2,256	9,348	636	10,926	0	0	56,469
3,408	16,913	273	(4,453)	472	0	32,363
85,898	(15,544)	95,230	26,445	0	0	335,059
76,066	(42,113)	90,761	40,453	0	0	280,240
3,350	6,431	2,492	10,550	102	0	51,594
3,968	11,505	2,072	41,679	(63)	0	84,966
5,470	36,079	(1,042)	17,067	0	0	110,154
1,844	11,475	(198)	3,627	0	0	30,496
1,430	8,719	(119)	3,101	0	0	28,732
1,282	5,450	358	6,696	0	0	21,769
1,626	9,589	(89)	6,694	0	0	44,836
5,714	26,994	1,140	21,179	0	0	238,651
538	2,210	159	7,726	0	0	16,882
1,144	6,373	34	3,627	0	0	28,226
9,660	70,552	(3,096)	27,398	(63)	0	171,436
72	348	14	3,874	0	0	4,819
0	0	0	5,952	0	0	6,416
12,582	10,366	11,884	8,461	483	0	142,834
(368)	1,979	(912)	(3,167)	597	0	35,425
9,532	44,504	1,981	(23,503)	(126)	0	76,357
20,444	(4,181)	23,166	(3,167)	(126)	0	78,872
1,654	2,403	1,360	10,930	0	0	502,401
600	1,287	402	8,045	0	0	14,914
482	1,760	218	4,676	0	0	10,288
102,730	15,202	110,339	50,700	1,006	0	535,106
\$516,614	\$ 532,907	\$401,341	\$498,502	\$ 8,677	\$184,744	\$6,419,750

\*\*Galen State Hospital and Warm Springs State Hospital have been combined into the Montana State Hospital.



## STATEWIDE COST ALLOCATION PLAN

### APPENDIX

#### STATE CENTRALIZED SERVICES BILLED DIRECTY TO AGENCIES

##### DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.





4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1986 must be reduced for indirect cost recovery purposes as follows: communication - 3.5% and computer processing - 4.5%.

DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination.



#### DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

#### DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network System are adjusted to reflect actual cost.

#### DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

#### DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Bureau of the Department of Administration was initiated on June 1, 1980, to allow state agencies to order office supplies, continuous forms, and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis





without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized statewide distribution of federal and state surplus property to eligible state agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.417% of each employee's gross salary.

The Public Employees Retirement Division also administers specialized retirement plans for Game Wardens (7.15%) plus 100% of fines and forfeited bonds, Judges (6%), Sheriff's (7.62%), Municipal Police Officers (14.04%), Unified Firefighters (18%), Highway Patrol (16.57%), and Volunteer Firemen of unincorporated areas. Each agency participating in these plans is billed for the percentage in parentheses as their employer share.



DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 7.32% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are billed at various rates determined by the type of vehicle used.

DEPARTMENT OF LABOR - Division of Workers' Compensation.

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and



compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

#### OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all state agencies. Agencies have been appropriated sufficient state funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit.

#### OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request.





## STATE AUDITORS OFFICE - CENTRAL PAYROLL

The Office of the State Auditor operates, maintains, and controls the Central Payroll System for the State. It processes the payroll for all State agencies with the exception of university system units and vocational-technical centers. Currently non-general funded agencies are billed directly for Central Payroll costs. The methodology for billing agencies for payroll services is based on the actual number of warrants processed in fiscal year 1984. Having determined the number of warrants which are non-general funded on the cost per warrant for fiscal year 1986, a billable figure for each non-general funded agency is determined based on the state appropriations process. The billable amount will be greater than the amount actually billed for the current year; for this period the State will under-recover the amount it is due.



ATTACHMENT A

BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex	.1147 per sq. ft.
Cogswell	1.4717 per sq. ft.
Historical Society	.3089 per sq. ft.
Board of Health	.1285 per sq. ft.
Star Motel (Ninth & Roberts)	.4062 per sq. ft.
Scott Hart Building	.2288 per sq. ft.
Institutions (1539 Eleventh)	.5169 per sq. ft.
Justice Building	.9631 per sq. ft.









